MAY 25 2006 11:28 AM FR MORGAN LEWIS

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COMMENTS

Application of: Anne R. KOPF-SILL et al.

Patent No.:

6,752,961

Issued:

June 22, 2004

For:

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Attorney Docket No.: 063004-5001-US

Enclosed is:

(1) Request for Withdrawal as Attorney or Agent and Change of Address (2 pg.)



May 17, 2006

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MORGAN LEWIS
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Attention:

Jeff Mann

RE: TRANSFER OF FILES TO COOLEY GODWARD LLP

Dear Jeff:

As you know, we have decided to retain Cooley Godward LLP as our legal counsel. This letter is to request and authorize you to deliver as soon as possible all records, files and similar material relating to ABAXIS. Inc. that you or your firm may have including electronic copies of patent applications, claims, agreements and any other documents to:

Cooley Godward LLP
The Bowen Building
875 15th Street NW, Suite 800
Washington, DC 20005-2221
Attention: Ms. Gale Cummings

In addition, please contact any and all foreign associates currently handling ABAXIS cases and request them to communicate directly with Nan Wu at the following address:

Nan Wu, M.D., Ph.D., J.D.
Cooley Godward LLP "101 California Street "5th Floor
San Francisco, CA 94111-5800
Direct: 415-693-2002 "Fax: 415-693-2222 "Cell: 415-216-7624

Thank you in advance for your immediate attention to this matter.

Very truly yours.

ABANIS, INC.

y:_____

Kenneth Aron

cc:

Nan Wu, Esq.

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